



# Knox Tax Institute®

## Marcellus Shale Estate Planning & Business Succession Planning

### I. What you need to know

How to reduce or avoid federal estate and income taxes: (i) arising from Marcellus Shale OGM rights; and (ii) in business succession planning

How to protect your clients' wealth arising from Marcellus Shale properties and closely held businesses from creditors including ex-spouses

### II. Presentation Format

Brief introduction to unique and sophisticated planning opportunities utilizing sales of Marcellus Shale properties and/or closely held businesses to (i) Intentionally Defective Grantor Trusts (IDGTs), (ii) Beneficiary Defective Inheritor Trusts (BDITs) and (iii) Grantor Retained Annuity Trusts (GRATs)

- Several case studies focusing on detailed planning options

### Presented By:

#### Thomas C. Hoffman, II

Prior to his legal career, Mr. Hoffman was licensed as a certified public accountant and worked at Ernst & Young in Pittsburgh. He concentrates his practice on closely held business planning, business succession planning, implementation of sophisticated estate and trust planning, administration of complex estates and trusts, and the tax consequences of these matters.

#### Jeffrey R. Kern, MRP, ASA

Jeffrey R. Kern, Senior Appraiser, is a tested and recertified senior member of the American Society of Appraisers (ASA) and is a certified general appraiser in numerous states. Jeff has taught appraisal and assessment courses to professionals requiring continuing education credits.

### Co-Hosted by:

**Bridge Builders Community Foundations & PNC Wealth Management**

**Where: O'Polka & Co. CPAs**

1446 Liberty Street  
Franklin, PA 16323

**When: Tuesday, February 7, 2012**

**11:00 AM- 2:00 PM**



To Reserve, Please Contact:

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